

ABSTRACT

Era of globalization, the public accounting profession is very important for the company and stakeholders. For that needed services are professional public accountant. The issue of ethical violations committed by public accountant has been widely discussed and studied scientifically. Issues in Indonesia is developing States in line with a series of ethical public accountant. Violations should not occur if a public accountant has a sense of integrity, obyektifias, independent public accountants and competence to apply the moral and ethical values adequately. This study aims to examine the differences in accounting faculty and students persepsi accounting against integritas, objectivity, independence and competence of the public accountant. The population in this study is a lecturer of accounting and accounting student at a university in Jember and Muhammadiyah Jember University. Independent sampling method, sample test with questionnaire technique. The sample used in this study sebanyak 35 faculty and student accounting. The analysis tool used is independent sample test which revealed no significant difference between the perceptions of accounting faculty and students kauntasi to integrity, objectivity, independence and competence of public accountants

Keywords: Integritas, Objectivity, Independence, Competence